



OFFICE OF THE COMPTROLLER  
CITY OF ST. LOUIS



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Comptroller

*Internal Audit Section*

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# Memorandum

**To:** Pamela Rice-Walker, Acting Director, Department of Health & Hospitals

**From:** Sedrick D. Blake, CPA, Fiscal/Audit Executive *SB*

**Date:** November 8, 2007

**Re:** A-133 Audit Review Response – BJC HealthCare

A review of the attached A-133 Audit dated February 17, 2006 for the above agency was conducted by this office on November 8, 2007.

The following information is provided:

AGENCY: BJC HealthCare

AUDIT PERIOD: Fiscal Year Ended December 31, 2005

| Program Title  | Federal CFDA Number | Expenditures | Pass-through Entity Identifying Number | Major Program |
|--|---------------------|--------------|--|---------------|
| Department of Health and Human Services: HIV Emergency Relief Project Grants | 93.914              | \$43,000     | Not provided                           | No            |

The independent auditors issued unqualified opinions on both the general purpose financial statements as well as the report issued on compliance for major programs. There were three findings required to be reported in accordance with Section .510(a) of OMB Circular A-133. These findings were not considered to be material weaknesses. The above program was not affected by the findings. The Organization did not qualify as a low risk auditee as defined by OMB Circular A-133.

The Schedule of Expenditures of Federal Awards could be improved by including the pass-through entity identifying number. **We recommend this report be accepted and no further action taken.**

If you have any questions concerning the above, please contact me at 613-7257.

cc: Internal Audit files